

DATES**EVENTS TO BE ACCOMPLISHED**

JANUARY	ALL VALUES AND OWNERSHIP ARE ESTABLISHED AS OF JANUARY 1. WILL START RECEIVING INFORMAL APPEALS AND REQUEST FOR EXEMPTIONS. LISTING FORMS WILL BE COMING IN AND PROPERTY WILL NEED TO BE VALUED AND KEYED INTO SYSTEM. APPRAISERS WILL BE WORKING ON NEW CONSTRUCTION PERMITS AND SPLIT PARCELS.
	2-Jan START APPRAISAL ON COMMERCIAL PROPERTY, AND ANY MAJOR CONSTRUCTION PROJECTS MAIL FIRST BATCH OF CHANGE OF VALUE LETTERS FOR NEW CONSTRUCTION
	5-Jan LAST DAY FOR BILLS TO BE PAID WITHOUT 2% PENALTY
	6-Jan ALL UNPAID BILLS GET 2% PENALTY ADDED SHOULD RECEIVE DEPRECIATION TABLE VALUES FROM DEPT. OF REVENUE
	10-Jan OCTOBER MV RENEWAL TAPE TO BE IN AND LOADED REQUEST BOAT REGISTRATION FROM N.C. WILDLIFE AND MOBILEHOME REGISTRATION FROM DMV FOR THE PREVIOUS YEAR.
	25-Jan RUN EDITS ON MV INFO AND MAIL BILLS
	31-Jan LAST DAY FOR LISTING FORMS TO BE POSTMARKED UNLESS GRANTED AN EXTENSION COMMERCIAL PROPERTY NEW CONSTRUCTION SHOULD BE COMPLETE AND VALUES ASSIGNED PERSONAL AND BUSINESS PERSONAL PROPERTY WILL CONTINUE TO BE VALUED AND KEYED IN. ADDITIONAL LETTERS WILL BE MAILED TO POTENTIAL NON-LISTING TAX PAYERS. APPRAISERS WILL CONTINUE TO WORK WITH NEW CONSTRUCTION AND SPLITS TO DETERMINE JANUARY 1
FEBRUARY	VALUE.
	1-Feb ALL UNPAID BILLS GET 3/4% PENALTY ADDED ANY LISTING FORMS RECEIVED AT THIS POIN FORWARD ARE LATE AND WILL BE ASSESSED A 10% PENALTY. KEY IN NEW DEPRECIATION TABLE VALUES FOR BUSINESS PERSONAL PROPERTY REQUEST MULTI-YEAR TAG LIST AND MOBILE HOME LIST FROM DMV
	7-Feb START WORKING ON NON-LIST TAXPAYERS. MAILING SECOND NOTICE TO LIST.
	10-Feb NOVEMBER MV RENEWALS TAPE TO BE IN AND LOADED
	25-Feb NOVEMBER MV RENEWALS BILLS TO BE MAILED
	25-Feb GET INFO TO COMMISSIONERS ON E & R ADJUSTMENTS TO BE MADE
	28-Feb LAST DAY TO PAY PRIOR TO GETTING NAME ADVERTISED
MARCH	
	1-Mar ADVERTISE FOR BOARD OF E & R MEETINGS ALL UNPAID BILLS GET 3/4% PENALTY ADDED ADVERTISE ANY UNPAID TAXES FROM PREVIOUS YEAR
	10-Mar DECEMBER MV RENEWALS TAPE TO BE IN AND LOADED
	10-Mar ORDER CATCH-UP TAPE FROM DMV
	10-Mar SEND OUT NEW CONST. CHANGE OF VALUE NOTICES. (CONTINUE UNTIL ALL HAVE BEEN MAILED)
	25-Mar DECEMBER MV RENEWALS BILLS TO BE MAILED START WORKING ON INFORMAL APPEALS AND PREPARING FOR BOARD OF E & R MAIL OUT 2ND BATCH OF CHANGE OF VALUE NOTICES
	30-Mar MAIL SPLIT NOTICES
APRIL	
	1-Apr CONTINUE WORKING ON INFORMAL APPEALS AND PREPARING FOR BOARD OF E & R ALL UNPAID BILLS GET 3/4% ADDED BOARD OF E&R CAN MEET ANY TIME STARTING WITH THE FIRST MONDAY IN APRIL
	10-Apr JANUARY MV RENEWALS TAPE TO BE IN AND LOADED
	15-Apr AROUND THE 3RD WEEKOF APRIL, START ADVERTISING FOR BOARD OF E & R APPEALS MAKE CERTAIN ALL PROPERTIES THAT HAD A VASLUE CHANGE HAVE BEEN SENT A C-O-V NOTICE. IF THIS STEP IS SKIPPED, AT LEAST MAKE CERTAIN THAT ALL HIGH VALUE PROPERTY OWNERS ARE SENT A NOTICE.
	15-Apr LISTING DEADLINE FOR TAXPAYERS WHO RECEIVED AN EXTENSION
	25-Apr JANUARY MV RENEWALS BILLS TO BE MAILED
	25-Apr FIRST BOARD OF E&R MEETING ON THE TUESDAY OF THIS WEEK
MAY	BOARD OF EQUALIZATION AND REVIEW MEETS THROUGHOUT THE MONTH OF MAY. USUALLY TWO MEETINGS PER WEEK UNTIL ALL APPEALS ARE HEARD. EACH WEEK WILL HAVE TO BE PREPARED FOR.

	<p>1-May ALL UNPAID BILLS GET A 3/4% PENALTY ADDED BOARD OF E & R HAS TO ADJOURN IF STARTED ON FIRST MONDAY IN APRIL FIRST MONDAY IN MAY IS LATEST THE BOARD OF E&R CAN START MEETING (105-322.E)</p> <p>5-May RUN LIST OF BUSINESSES THAT HAVE NOT LISTED AND MAIL THEM A 10 DAY REMINDER NOTICE SHOULD BE APPROX 600.</p> <p>7-May COUNTY'S APPROXIMATE TAX BASE SHOULD BE CALCULATED AND TURNED OVER TO COMM.</p> <p>10-May FEBRUARY MV RENEWALS TAPE TO BE IN AND LOADED</p> <p>17-May REPRINT LIST OF BUSINESSES THAT DID NOT LIST. SEND DISCOVERIES TO BUSINESSES THAT WE KNOW ARE IN BUSINESS AND WERE AS 1/1/CURRENT YEAR. WORK OTHERS FOR AFTER LIST</p> <p>25-May FEBRUARY MV RENEWALS BILLS TO BE MAILED BOARD OF E & R ADJOURNS UNLESS A REVALUATION HAS TAKEN PLACE: NO MORE APPEALS</p> <p>31-May RECEIVED.</p>
JUNE	<p>BUSY MONTH, ALL NEW CONSTRUCTION SHOULD BE APPRAISED FOR BOTH RESIDENTIAL AND COMMERCIAL. ALL NEW PARCELS SHOULD HAVE AN ASSIGNED VALUE.</p> <p>1-Jun DOUBLE CHECK CHANGE OF VALUE NOTICES. MAIL ANY THAT NEED TO BE MAILED. ALL UNPAID BILLS GET A 3/4% PENALTY ADDED</p> <p>10-Jun MARCH MV RENEWALS TAPE TO BE IN AND LOADED</p> <p>15-Jun MIDDLE OF JUNE, SHOULD BE PREPARING FOR BILL TO BE MAILED. RUNNING EDITS, ETC.</p> <p>25-Jun MARCH MV RENEWALS BILLS TO BE MAILED.</p> <p>30-Jun FISCAL TAX YEAR ENDS</p>
JULY	<p>1-Jul ALL UNPAID BILLS GET A 3/4% PENALTY ADDED NEW FISCAL TAX YEAR BEGINS STATUTORY DEADLINE FOR ADOPTING A BUDGET AND SETTING THE TAX RATE FOR THE YEAR.</p> <p>5-Jul BILL WILL BE MAILED OUT DURING THIS WEEK</p> <p>10-Jul APRIL MV RENEWALS TAPE TO BE IN AND LOADED</p> <p>11-Jul NCAAO SUMMER CONFERENCE EITHER ASHEVILLE OR BEACH CAMA ROLL-UP TO CURRENT YEAR AFTER BILLS ARE MOVED TO COLLECTION</p> <p>25-Jul APRIL MV RENEWALS BILLS TO BE MAILED</p>
AUGUST	<p>1-Aug START WORKING ON INFORMATION FOR AFTERLIST ALL UNPAID BILLS GET A 3/4% PENALTY ADDED</p> <p>10-Aug MAY MV RENEWALS TAPE TO BE IN AND LOADED</p> <p>25-Aug MAY MV RENEWALS BILLS TO BE MAILED</p> <p>31-Aug LAST DAY TO PAY TAXES AND GET A 2% DISCOUNT</p>
SEPTEMBER	<p>1-Sep CURRENT YEARS TAXES BECOME DUE 1ST AFTERLIST SHOULD BE READY TO MAIL ALL UNPAID BILLS FROM PRIOR YEAR GET A 3/4% PENALTY ADDED UTILITIES INFORMATION TO START COMING IN FROM THE STATE</p> <p>10-Sep JUNE MV RENEWALS TAPE TO BE IN AND LOADED VEHICLES TO BE VALUED USING JAN 1 OF NEXT YEAR VALUE</p> <p>25-Sep JUNE MV RENEWALS BILLS TO BE MAILED</p>
OCTOBER	<p>PERSONAL PROPERTY AND BUSINESS PERSONAL PROPERTY VALUATION MANUALS TO BE IN (WINTER EDITIONS FOR MOBLIE HOMES, BOATS, AIRCRAFT, FARM EQUIPMENT. START VALUING</p> <p>1-Oct ALL PERSONAL PROPERTY FOR UPCOMING YEAR. REDESIGN NEW LISTING FORMS FOR PERSONAL PROIPERTY ALL UNPAID BILLS FROM PRIOR YEAR GET A 3/4% PENALTY ADDED</p> <p>10-Oct JULY MV RENEWALS TAPE TO BE IN AND LOADED</p> <p>20-Oct UTILITIES AFTERLIST SHOULD BE MAILED APPROX 225 BILLS</p> <p>25-Oct JULY MV RENEWALS BILLS TO BE MAILED</p>
NOVEMBER	<p>1-Nov ALL UNPAID BILLS FROM PRIOR YEAR GET A 3/4% PENALTY ADDED</p> <p>10-Nov AUGUST MV RENEWAL TAPE TO BE IN AND LOADED</p> <p>17-Nov FALL NCAAO CONFERENCE BUSINESS PERSONAL PROPERTY ABSTRACTS TO BE DESIGNED OR CHANGED AND SENT TO SCS. TEC MOBILE HOME VALUES SHOULD BE RECEIVED</p> <p>25-Nov AUGUST RENEWAL MV BILLS TO BE MAILED 2ND AFTERLIST TO BE PREPARED AND READY FOR MAILING FOR FIRST OF DECEMBER</p>
DECEMBER	

1-Dec MAIL OUT FIRST BATCH OF CHANGE OF VALUE NOTICES
2ND AFTERLIST TO BE MAILED
BUSINESS PERSONAL PROPERTY VALUE INFORMATION READY TO MAIL TO SCS FOR JAN. MAILING
ALL UNPAID BILLS FROM PRIOR YEAR GET A 3/4% PENALTY ADDED
7-Dec REQUEST CATCH-UP TAPE FROM DMV FOR VEHICLES NOT BILLED.
10-Dec SEPTEMBER MOTOR VEHICLE RENEWALS TAPE TO BE LOADED
15-Dec MAIL OUT LISTING FORMS TO MOBILE HOME PARKS, MARINAS, AND AIRPORT HANGERS
TOBACCO ALLOTMENTS ARE SET FOR THE YEAR: www.ncagr.com
30-Dec LISTING ABSTRACTS FOR PERSONAL AND BUSINESS PERSONAL PROPERTY TO BE MAILED
17-Dec LISTING NOTICES TO BE POSTED THROUGHOUT COUNTY AND IN NEWS PAPERS
20-Dec SEPTEMBER MV BILLS TO BE MAILED